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# Ruminations on the « Benefit » Package Réflexions sur les avantages d'appoint

L. Lawrence Schultz

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### Résumé de l'article

Suivant l'auteur, l'introduction dans les conventions collectives aux États-Unis de dispositions relatives aux avantages d'appoint remonte à l'époque de la guerre, alors que le Conseil du travail en temps de guerre (War Labor Board) encouragea cette formule qui permettait de freiner l'inflation. Auparavant, les syndicats ne présentaient guère de revendications de cette nature, les employeurs estimant que de tels avantages relevaient strictement de leurs droits de direction.

Il y a trente ans, les avantages d'appoint équivalaient à cinq pour cent environ du coût du travail ; aujourd'hui, on les estime en moyenne entre 23 et 30 pour cent de ce coût.

Même, après tout ce temps, on ne s'entend pas encore sur la terminologie. L'expression « avantages d'appoint » n'a pas la même signification selon qu'il s'agit des syndicats, des employeurs ou des agences politiques. Au fond, l'imbricolage vient de ce que l'on n'est pas unanime sur la définition du salaire. Pour les uns, le salaire c'est ce que l'employé reçoit dans son enveloppe de paie chaque semaine. C'est là le point de vue des syndicats d'une façon générale. Les employeurs sont enclins à y ajouter tout ce qui entre dans le coût du travail. Quant aux fonctionnaires du travail, ils sont portés à faire certaines distinctions.

On peut en tout cas diviser les avantages d'appoint en deux catégories : ceux qui visent à maintenir le revenu de l'employé et ceux qui leur procurent des revenant-bon et des agréments, tout comme pour ce qui est des salaires, on parlera de salaires directs et de salaires indirects. C'est une formule commode, celle qu'il convient d'utiliser lorsqu'il s'agit de s'engager dans le calcul du coût des avantages sociaux, c'est-à-dire du salaire indirect.

Quel est le contenu du salaire indirect ? Pour les employeurs, il s'agit de tout argent qui est reçu par le travailleur et payé par l'employeur. Les syndicats considèrent comme salaire indirect les mesures qui font l'objet de négociations et qui sont garanties par les dispositions des conventions collectives. C'est là un sujet de désaccord entre les parties. L'employeur a tendance à faire ressortir tout le coût du travail tandis que le syndicat met l'accent sur les gains qu'il obtient à la table des négociations. Ceci conduit inévitablement à une interprétation différente du coût des avantages sociaux selon que l'on se trouve d'un côté ou de l'autre de la table. Quand il s'agit d'en apprécier le coût horaire, le cahier des charges est toujours plus élevé du côté de l'employeur.

Les syndicats considèrent que les sommes versées à la sécurité sociale, à la protection contre le chômage et les accidents du travail sont le prix que doit payer l'employeur du seul fait qu'il est employeur, peu importe qu'il doive ou non traiter avec un syndicat accrédité. D'autre part, sans contredire en principe le point de vue des syndicats, les employeurs déclarent que toute augmentation d'où qu'elle vienne fait partie intégrante des coûts pour l'entreprise. À ce propos, il convient de noter que, dans l'établissement de lignes directrices en matière de salaire, le Comité des conseillers économiques du Président (Presidents Council of Economic Advisers) n'a pas jugé bon de retenir le coût des différentes mesures de sécurité sociale auxquelles les employeurs contribuaient. Le coût de certaines mesures de sécurité sociale ne se laisse pas facilement évaluer. Quand il s'agit de l'établissement ou de la révision d'un régime de retraite, le rôle du médiateur devient d'autant plus délicat que les parties ont recours à des spécialistes, actuaires, comptables et fiduciaires, qui sont enclins à se montrer plutôt prudents lorsqu'ils ont à se prononcer sur le rendement des capitaux. Une erreur d'une demie de pour cent dans l'appréciation du rendement du capital 3/4 p.c. par exemple, alors qu'on avait prévu un rendement de 1/4 p.c. seulement, exigera des déboursés de 12 pour cent de moins pour assurer à ses bénéficiaires le revenu convenu. Voilà qui peut, en certains cas, représenter un beau magot. D'autres facteurs impondérables exercent également une influence, comme la retraite prématurée, l'importance de la main-d'œuvre féminine, etc.

Un autre problème qui se soulève, surtout quand il est nécessaire d'apprécier le coût des vacances payées, des congés payés, des absences rémunérées, c'est le choix du nombre moyen des heures travaillées au cours d'une année. Selon que l'on fonde le calcul sur 2,080, 2,000 ou 1,980 heures par année, on arrivera à des résultats passablement différents.

Dans la deuxième partie de son travail, l'auteur se demande : pour qui les avantages d'appoint. La réponse qui vient le plus naturellement à l'esprit, c'est de dire qu'ils sont pour les employés. Mais on peut se demander si cela est entièrement vrai. C'est là une question à laquelle on peut donner plusieurs réponses. Ceci ressort même du vocabulaire utilisé pour les désigner. Suivant les circonstances et les milieux, on parlera de coûts sociaux, de revenant-bon, d'avantages d'appoint, d'avantages de sécurité sociale, de salaires sociaux, de suppléments aux salaires.

Certes, on peut présumer que les salaires indirects visent à améliorer les conditions de vie des employés, mais certains sociologues sont d'un avis contraire. Il faut considérer que les employeurs veulent aussi y avoir leur compte, recueillir leur part de la récolte : se donner une bonne réputation, éloigner les syndicats, attirer la main-d'œuvre, profiter d'avantages fiscaux intéressants, conserver leurs meilleurs employés. Ce ne sont là sans doute qu'explications fragmentaires, mais on ne peut les ignorer. Au fond, les partisans d'avantages d'appoint plus intéressants s'inspirent des mêmes motifs que les avocats des mouvements en faveur de l'humanisation du travail et de la valorisation des emplois. Deux buts sont recherchés selon qu'on les reçoit ou qu'on les accorde : apporter aux travailleurs certains avantages et stimuler la motivation au travail.

Tous les auteurs ne sont pas d'avis que les avantages d'appoint constituent des éléments valables de motivation au travail, ce qui ne signifie pas qu'ils doivent être diminués ni supprimés, mais tout simplement que, sur ce point, les négociateurs doivent regarder au-delà des gains en argent. S'il y a une suggestion à formuler, c'est que les différentes formes d'avantages sociaux soient adaptées aux besoins des travailleurs au fur et à mesure du déroulement de leur vie professionnelle. Par exemple, pourquoi un régime de retraite identique pour les jeunes travailleurs, les collabataires et les personnes qui sont sur le point d'abandonner le marché du travail ? Les besoins du père dont la famille compte trois bambins ne sont pas les mêmes que ceux du père de trois grands adolescents. En bref, ne faut-il pas s'efforcer d'individualiser les avantages sociaux de telle sorte que les travailleurs se rendent compte que leur situation personnelle signifie vraiment quelque chose.

En ce sens, ne serait-il pas possible de discuter les questions relatives au salaire indirect à une table de négociation spéciale. Les parties, libérées de la recherche du gain et de la hantise du coût des avantages sociaux, pourraient discuter ces sujets avec plus de sérénité et plus d'ouverture d'esprit. De même, il leur serait plus facile de faire appel à une commission d'arbitrage en cas de désaccord.

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# Some Thoughts on the "Benefit" Package

L. Lawrence Schultz

*The author reviews the evidence to see if there is general agreement on the definition of fringe benefits and examines the difficulties encountered in computing the benefits.*

## BACKGROUND

Fringe benefits became a fixture at the collective bargaining table as a result of the policies of restraint required of the War Labor Board in carrying out its mission of keeping inflation at bay, during the U.S. involvement in World War II. The Board, under the leadership of men who have had a tremendous impact in shaping collective bargaining, devised package settlements that included items previously not part of the usual union demands or formerly regarded as solely within the province of management's right to grant or withhold.

Immediately after the termination of the conflict of that era, unions sought increases in direct wages — for what may be regarded as the first round of postwar bargaining. Renewed interest in fringe benefits came to the fore in the second round as the Government brought pressure to bear on the possibility of demand — induced inflation. Please recall contracts of the late 40's were generally for a 12-month term.

There was thus placed upon the collective bargaining table issues for negotiations that approximately 30 years ago amounted to about 5% of total remuneration. At present, a very broad estimate of the percentage of payroll labor cost hovers between 23 percent and 30 percent, depending upon whose survey or calculations on is rea-

SCHULTZ, L.L., Director, Office of Planning and Development, U.S. Federal Mediation and Conciliation Service.

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\* The positions or declarations stated here represent only those of the writer, and reflect experiences and thoughts related to the collective bargaining environment in the United States.

ding. One figure that recently caught my eye was the 41.6 percent of payroll cost in one of the major utilities in the Eastern United States.

Apart from attempting to reconcile differences over adding or increasing existing benefits, negotiators find ample room to disagree over the calculation of the cost of fringe benefits.

Parenthetically at this point, whether you accept the low percentage figure or the high percentage one, it strongly suggests collective bargaining has outgrown continued use of the term « fringe benefit. »

#### DIFFERENCES IN DEFINITION AND COMPUTATION

Let's take this area for discussion in two bites. First, let's review to see if there is general agreement on the definition of fringe benefits and, secondly, difficulties encountered in computing the benefits — traceable in part to lack of agreement on what is being calculated.

The uncertainty, initially thrust upon us, in seeking a widely accepted ground for benefits is probably created by the abundance of definitions given to « wages. » Our experience in the United States shows that a variety of Federal statutes related to wages reveal no single application of terms. The same holds true at the state level, within any single jurisdiction.

Moving next to the description of fringe benefits, hear now this parade of explanatory efforts :

- Bureau of Labor Statistics, U.S. Department of Labor, « Glossary of Current Industrial Relations and Wage Terms »

Generally, supplements to wages received by workers at a cost to employers.

- AFL-CIO *American Federationist*, June 1970

Fringe benefits include paid vacations and holidays, health and welfare plans, pensions and premium pay for overtime and shift work, as well as employer expenditures for legally required insurance programs such as Social Security.

- National Association of Manufacturers, « When Management Negotiates »

More than fifty items classified into six categories :  
Premium Payments for Time Worked

Payments for Special Duties  
Payments for Health and Security Benefits  
Payments for Time not Worked  
Payments for Employee Services  
Other Expenditures

A private industrial relations reporting firm, the Bureau of National Affairs, Inc., released an article April 25, 1973, entitled « Employee-Benefits Plans, 1971. » The author set out :

« An 'employee-benefit plan,' as defined here, is any type of plan sponsored or initiated unilaterally or jointly by employers or employees and providing benefits that stem from the employment relationship and that are not underwritten or paid directly by government (Federal, State, or local). »

The most recent attempt that has come to my attention at making « fringe benefits easy to understand » (I say that with tongue in cheek) is found in a publication by Educators Negotiating Service in their survey, « Fringe Benefits in Unionized Community Colleges, » publication date November 1, 1972. The authors give us a grouping of fringes as « collateral payments supplementary to the basic wage structure with two types of categories : one, income maintenance, including pay for time not worked, premium pay for time worked, pension, and welfare plans. Two, perquisites and amenities, including professional improvement benefits and physical and miscellaneous provisions.

There is no pretense that an ad hoc survey of five sources will make a worthwhile contribution to the body of knowledge on the subject. On the other hand, the sources do show some universality reached by varied pathways. All seem to agree the employer provides payments in two distinct batches. One is a direct payment at regular, proximate points of time usually tagged « pay day » by recipients of the direct payment. These regular, proximate points of time may occur every seventh day, or fourteenth day, or specific calendar days of each month such as the 15th or 30th, except obviously in the month of February. Persons for hire in the normal course of employment, within this situation, know their presence on the job will result in whatever amount of income they earn coming to them in a constant flow.

The other type of payment for which employees have expectations are conditioned upon certain events taking place. An illness to self or family, a holiday, vacation period, lay-off, work beyond normally a scheduled period, plant closure. And, if you accept the U.S. National

Association of Manufacturers' word for it, some 44 other instances that body regards as money paid out for other than direct payments.

My impression is that economists in most cases group all remuneration as wages. At the other end, most legislators have amply demonstrated a continuing search for the definition of wages, if we are bound by the definitions entered into our statutes. Partisans, managements and unions set out explanations most friendly to their respective needs. Those of us falling outside of the aforementioned categories either utilize the terminology created for us or bring into being terms more handy for us. Henceforth, reference in this presentation shall be to direct and indirect payments.

Turning attention now to pitfalls of calculating the cost of indirect wages. Previously there has been passing reference to the tug between unions and management relative to the items embraced by indirect payments. Now, we find on the management side consideration is given to each indirect payment received by an employee and paid by management. Surveys conducted by both the U.S. Chamber of Commerce and the National Association of Manufacturers include items unions would not include. Generally, the union goes along with an entire indirect payments settlement that covers usual subjects for bargaining but questions costs including statutorially required matters or unilaterally granted as a matter of management self-interest.

Divergent perspectives of the purpose of indirect payments may create the disagreement. Management looks upon the calculation and presentation of total compensation to employees as a very easily discerned approach to demonstrating the affirmative advantage of the immediate employer-employee relationship. Their opposite numbers are eager to punctuate the gains made by the union at the bargaining table. Inevitably, with the opposed purposes, disclosure of labor costs by each side at the conclusion of negotiations will show a gap. One side states an expanded list of affected items, the other a less inclusive list.

Tack on another feature that forecloses on the same settlement figure being stated by both parties, either in cents per hour or in percentage — management input into its computation of the economic package includes a loading factor. Other terms for the loading factor are « creep » and « rollup. » A relatively brief explanation of the rollup additive by management is the ratio of hourly expenditures on benefits to the straight time hourly earnings. The union disregards the loading factor.

The union, on this point, is apparently taking the position that payments for social security, unemployment insurance, workmen's compensation, and other legally required expenditures are the cost of being in business with or without the presence of an organized bargaining unit. Management, in standing firm on use of the rollup factor, makes no attempt to shake the position presented by the union, but declares increased costs attributable to the outcome of negotiations rightfully are an integral part of the ultimate expense to the company.

A relevant question arises at this junction — how accurately can management determine its contributions over the term of the contract on social security, unemployment insurance and workmen's compensation? Ceilings on the taxable earnings base and experience ratings adjustments serve to alter required contributions. The level of employee annual earnings is, perhaps, readily determinable, but the safety record and unemployment experience is only an anticipated guess. Then, too, social security and unemployment insurance taxes will be declining percent of payroll as there is an increased number of workers reaching the maximum limit on which the employer makes a contribution.

As an addendum on point, it is interesting to note that in the latter part of the 1960s, when the President's Council of Economic Advisers supported guideline controls, the social security tax costs were not included in the definition of employee compensation for the purposes of the guideposts. While the Council made the observation such costs affected unit labor costs, it recognized the rates and benefits of social security are set by law and not by collective bargaining.

The Economic Stabilization Act of 1970, in both Phase II and III, provided that chargeable increases in wages and salaries do not include public plans as the social security system and Federal Unemployment Tax Acts.

Placing before this assembly noted « clash » points on the general issue of indirect wages forces consideration of the hurdles that must be overcome in working with negotiated retirement plans. One economist in an article on pension costs written several years ago stated that « changes in pensions are the most difficult to price. » His explanation of the difficulties encountered was liberally sprinkled with « estimates, » « assumptions. » « rough guide. » He is not being taken to task for what was really an easily read exploration. On the contrary, the literary effort

to which reference is herein made underscores the fact that retirement features demand close study and careful preparation.

From a mediator's chair, pension on the list of proposals, whether it's the installation of a new plan or revision of an existing one, generally signals the presence of bargainers specifically qualified to wend their way through the complexities accepted as pension negotiations. Employment of actual cost methods, the Combined Annuity Mortality Table, and other seemingly common denominators does not assure that skilled advocates are addressing each other on the same terms.

Disagreement of major proportions has sprung from the anticipated rate of return on investment. There is no need to probe deeply for the cause. All of us can generally agree finance managers (accountants, actuaries, trustees) well deserve characterization as « conservative. » There is a varying degree of conservatism among those responsible for investment of funds. This is underscored by the exchanges that occur when discussing return on investments. With a hope of avoiding oversimplification, there is a distinct feeling that management advisors peg the rate of return low, with the union advisors speaking in terms of higher figures. This is on a relative basis, of course. There is too much expertise represented to have either side entirely out of bounds.

The reason for the careful and intense negotiation on this portion of pension planning and administering is understandable. As a rule of thumb, each miscalculation of  $\frac{1}{4}$  percent on rate of return creates a six percent difference in cost. Thus, if a most conservative rate of return is relied upon, for example  $4\frac{1}{4}$  percent, and the return is  $4\frac{3}{4}$  percent, the fund will require 12 percent less income to provide beneficiaries the scheduled income. The investment absorbs a portion of the cost.

Reacting to circumstances of this nature, unions take the position management assumes an obligation to pay a sum certain. Favorable rate of return, beyond that estimated, should be grounds for purchasing additional benefits and not relieving management of the amount (expressed in cents per hour) it had obligated itself to pay for pension benefits.

Forecasting pension costs can be unsettled by other variances — number of employees taking early retirement, influx of females into the covered work force, impact of disability retirees, and marked decreases or increases in ages of the work unit.

There are no ready-made formulae, experience tested, that can be overlaid on all bargaining encounters. Both sides should be well aware that you approach pension negotiations most gingerly.

Before leaving this portion of my presentation on differences in computing indirect wages, your attention is directed to what should not be, but is, another potential hurdle. The matter of annual hours — a key ingredient in establishing the price of a negotiated settlement.

Does the computation take into account a representative average of a previous time span, the immediate fiscal period, or an arbitrary annual figure? A method employed to determine productive man hours or plant hours is to add total straighttime hours paid and total overtime hours paid, deduct total paid time off hours and divide the annual cost of the indirect wage item by the sum. This will then provide the bargainers the cost of that particular item expressed in cents per hour. No discomfort here, unless the parties collide on use of the past for calculating future cost. Should an estimated annual straight time hours be considered? On the basis of annual hours worked per employee — is it 2000 (guessing the average) vacation and holidays hours at 80 hours paid time off, or do you factor in 2080 hours, or, as one professor at a Midwestern University recently told me, use 1980 hours (as he put it) a more realistic averaging of vacation duration, number of holidays, sick leave pay, and absences.

Relying on my own immediate experience I submit that most contract setting out eligibility for vacation and holiday pay generally provide a cushion for days of scheduled work missed for no specified needs. How accurate then is the use of 2000 annual hours, or 1980, or 1960?

At this point one might conclude that costing the indirect wage package is flexible estimating. And, that is all it may be, especially if actual experience establishes costs. There are portions among the package that scarcely cause a monetary ripple. For example, accidental death and dismemberment tacked on to group life insurance and a policy covering polio.

A working formula that mediators in the United States use is quite simplistic but operational — obtain cost of the item average number of hours worked per year, and the number of employees in the covered unit.



Divide the annual cost by the product of average annual number of hours times the number of employees.

If the principals to a dispute want to work with more exacting calculations, each side generally introduces the mediator to its computational results and methodology.

If there are major deviations from generally accepted practices, the mediator should state that he has noted them and provide a judgment as to the possible impact on the progress or hindrance of negotiations, based on what he has observed. His action may in no way deter use of widely separated procedures. It does, nonetheless, serve as a precautionary notice that the method by which the figures were determined may become a negotiating issue that will be fiercely contested.

A development that must be acknowledged is the growing utilization of minicomputers at the bargaining table, including duplication of the tapes for on-the-spot review. It is much too recent an introduction to comment on whether the collective bargaining process is being materially aided.

#### BENEFIT PACKAGE, FOR WHOM ?

It would stretch my own sense of belief if I thought « costing of fringe benefits » was to be interpreted only with a mathematical connotation. The emphasis from here forward is to be on the word « benefits. » The question is posed — benefit package — for whom ? In getting off the mark on this question, a quote from the textbook, *Fringe Benefits, Labour Costs, and Social Security*, edited by Reid and Robertson of the University of Glasgow :

« The term 'fringe benefits' has a somewhat puzzling and fanciful aspect to the uninitiated, and even to those who use it frequently it is elusive and diverse in its meaning. »

Note please the book features « Social Security » along with benefits and costs. There is justification for the title, though the work is not necessarily a pathfinder in that respect. Scan auxiliary terms for fringe benefits.

The International Labour Office, employs social charges and other elements of labour costs ; Britain, related elements to labour costs, « perks » (abbreviation for perquisites), welfare costs, side benefits, and

social service benefits ; France, social wages ; Canada, supplementary wage provisions, unseen pay checks (given today's circumstances the « unseen » bit may well be applicable on the broadest possible scale), social benefits, marginal benefits.

You have been previously provided with a wholesale listing of definitions in the United States.

Threading its way through the expressions, other than fringe benefits, is — social wages, social charges, social service benefits, social benefits. Indirect wage payments must be presumed to add a dimension to an employee's life that does not flow from the direct wage payment. A dimension that in part must be implied to offer a somewhat fuller security in facing the unexpected or the normally jolting experiences. To a great extent indirect wage payments meet that objective. Yet, there is a cadre of social science scholars who offer a contrary view, and I intend to return to that a bit later.

Here and now, if had to respond to the query — Benefits Package, for Whom ? — your answer would probably be — the employees. Is that entirely right ? Isn't it likely there are several answers to the question ?

Regardless of how partisan one may be, it must be granted that management expects a favorable response to flow to the enterprise as a consequence of providing indirect payments. Furthermore, the specific expectation on management's part may vary over a period of time. This essentially is what T. J. Gordon indicates in his three-part series, entitled « Study of Potential Changes in Employee Benefits. » Gordon regards the management main target as shifting throughout the historical development and growth of the benefit pattern. All of us can accept the premise that management wants to reap gains. There's nothing diabolic about this anticipation. Gordon sets out the initial willingness by management to start the benefit package was to prove itself as a considerate employer. As the union movement gained strength, the reason probably was the creation of a buffer against organizing. This in turn was followed by the lack of choice during the war-time constraints. Growth in indirect wage payments next leaped forward as union negotiators focused on them.

As the economy reacted to the demands made upon it (a time frame reference would probably be the 50s and 60s), labor supply lagged behind demand. Management was encouraged to offer employees an attractive, encompassing economy grouping. Next, an alteration of the

tax structure stimulated management in the form of advantages for special funds and trust plans.

The aforementioned are partial explanations. A raw guess would be that at times a single reason may stand out, but in the main, the ability to attract employees, retain and stimulate productive employees, and properly utilize all sound business techniques available remain as constant factors.

Management's anticipated return on both its direct and indirect payments to employees, in this decade of the 70's, faces the contemporary compensation theories. It is my understanding that social scientists giving their attention to this area seem to be running parallel to the advocates of « humanizing the work place » and « job enrichment. » Perhaps one body is encouraging the other. The common thread between them appears to be an acceptance that the compensation system of an organization is an interrelated structure in which direct and indirect wage payments are only a portion of the elements involved. A leading proponent of the thought that contemporary compensation must be a meld of both the traditional wage and supplementary benefit rewards and the motivation-to-work theory is Dr. Frederick Herzberg of the University of Utah.

Essentially Herzberg, at least my interpretation of Herzberg, is saying that pay, and supplemental benefits, along with supervisory behavior, work rules are not the motivating factors. He sees motivators as achievement, responsibility, growth and recognition.

Even if you desire to completely ignore the Herzberg theory and simply rely on « gut » reaction, you would be forced to the conclusion that a high level of remuneration does not alone guarantee an employee will provide increased and improved productivity performance. There is no intent here to suggest the indirect wage payment should be dropped or diminished. I am suggesting that negotiators on this issue lift their sights beyond the cents per hour or percentage of increase.

Permit me to suggest several ways to square the indirect wage payments with the objectives of the employee, the union, and management. First, I believe the level of sophistication at the bargaining table, the needs of those directly affected, and the required informational apparatus is available to provide individualized indirect wage payments. A flexible individualized package that can adjust to serve the very personal needs of each employee through the various stages of life he'll pass during the course of his employment.

Why the same plan for the young, single employee as the married employee nearing retirement? Why not a plan for the employee with several youngsters of college age with an immediate need for covering tuition costs? The objectives for a father of three young toddlers is different than his co-worker with the teenagers. How about the employee with two youngsters with allergies, the fellow who would like to have a detailed retirement plan that surpasses what is available now?

Is there really anything that reaches behind the realm of possibility in thinking about an individual account from which each employee can piece together an overall plan that best covers his needs? Is it really administratively difficult, how misshapen will experience tables become, isn't the state of the electronic data processing art advanced enough to provide adequate assistance, and what about the end-result — isn't it possible the employee will consider himself being treated as an individual?

There are two related proposals that attend the suggestion of the individualized indirect wage package. One advances thought that negotiations on indirect wages be separated from the main table. There are many satisfactory plans. There are also a host of patchwork packages that only appear beneficial in a total monetary settlement. Perhaps more than any other cluster of negotiating issues, bargaining on indirect wages has repeated referral to resources that can be proposed and candidly discussed by the negotiators. There can be far more objectivity as accompanying data is viewed, exchanged, and discussed between the parties.

The second proposal that flows from the thought of individual plans has reference to resolution techniques for dispute that arise as a result of negotiations on indirect wages. If you accept the premise that items generally grouped under the heading of indirect wages can be factually supported with available statistics and tables, then it is not too far a step to the suggestion that it be required of the disputants to submit to an impartial fact-finding body when a bona fide deadlock ensues.

## Réflexions sur les avantages d'appoint

Suivant l'auteur, l'introduction dans les conventions collectives aux États-Unis de dispositions relatives aux avantages d'appoint remonte à l'époque de la guerre, alors que le Conseil du travail en temps de guerre (War Labor Board) encouragea cette formule qui permettait de freiner l'inflation. Auparavant, les syndicats ne présentaient guère de revendications de cette nature, les employeurs estimant que de tels avantages relevaient strictement de leurs droits de direction.

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Même, après tout ce temps, on ne s'entend pas encore sur la terminologie. L'expression « avantages d'appoint » n'a pas la même signification selon qu'il s'agit des syndicats, des employeurs ou des agences politiques. Au fond, l'imbroglie vient de ce que l'on n'est pas unanime sur la définition du salaire. Pour les uns, le salaire c'est ce que l'employé reçoit dans son enveloppe de paie chaque semaine. C'est là le point de vue des syndicats d'une façon générale. Les employeurs sont enclins à y ajouter tout ce qui entre dans le coût du travail. Quant aux fonctionnaires du travail, ils sont portés à faire certaines distinctions.

On peut en tout cas diviser les avantages d'appoint en deux catégories : ceux qui visent à maintenir le revenu de l'employé et ceux qui leur procurent des revenant-bon et des agréments, tout comme pour ce qui est des salaires, on parlera de salaires directs et de salaires indirects. C'est une formule commode, celle qu'il convient d'utiliser lorsqu'il s'agit de s'engager dans le calcul du coût des avantages sociaux, c'est-à-dire du salaire indirect.

Quel est le contenu du salaire indirect ? Pour les employeurs, il s'agit de tout argent qui est reçu par le travailleur et payé par l'employeur. Les syndicats considèrent comme salaire indirect les mesures qui font l'objet de négociations et qui sont garanties par les dispositions des conventions collectives. C'est là un sujet de désaccord entre les parties. L'employeur a tendance à faire ressortir tout le coût du travail tandis que le syndicat met l'accent sur les gains qu'il obtient à la table des négociations. Ceci conduit inévitablement à une interprétation différente du coût des avantages sociaux selon que l'on se trouve d'un côté ou de l'autre de la table. Quand il s'agit d'en apprécier le coût horaire, le cahier des charges est toujours plus élevé du côté de l'employeur.

Les syndicats considèrent que les sommes versées à la sécurité sociale, à la protection contre le chômage et les accidents du travail sont le prix que doit payer l'employeur du seul fait qu'il est employeur, peu importe qu'il doive ou non traiter avec un syndicat accrédité. D'autre part, sans contredire en principe le point de vue des syndicats, les employeurs déclarent que toute augmentation d'où qu'elle vienne fait partie intégrante des coûts pour l'entreprise. À ce propos, il convient de noter que, dans l'établissement de lignes directrices en matière de salaire, le Comité des conseillers économiques du Président (President's Council of Economic Advisers) n'a pas jugé bon de retenir le coût des différentes mesures de sécurité sociale auxquelles les employeurs contribuaient. Le coût de certaines mesures de sécurité sociale ne se laisse pas facilement évaluer. Quand il s'agit de l'établissement ou de la révision d'un régime de retraite, le rôle du médiateur devient d'autant plus délicat que les parties ont recours à des spécialistes, actuaires, comptables et fiduciaires, qui sont enclins à se montrer plutôt prudents lorsqu'ils ont à se prononcer sur le rendement des capitaux. Une erreur d'une demie de un pour cent dans l'appréciation du rendement du capital, 4¾ p.c. par exemple, alors qu'on avait prévu un rendement de 4¼ p.c. seulement, exigera des déboursés de 12 pour cent de moins pour assurer à ses bénéficiaires le revenu convenu. Voilà qui peut, en certains cas, représenter un beau magot. D'autres facteurs impondérables

exercent également une influence, comme la retraite prématurée, l'importance de la main-d'oeuvre féminine, etc.

Un autre problème qui se soulève, surtout quand il est nécessaire d'apprécier le coût des vacances payées, des congés payés, des absences rémunérées, c'est le choix du nombre moyen des heures travaillées au cours d'une année. Selon que l'on fonde le calcul sur 2,080, 2,000 ou 1,980 heures par année, on arrivera à des résultats passablement différents.

Dans la deuxième partie de son travail, l'auteur se demande : pour qui les avantages d'appoint. La réponse qui vient le plus naturellement à l'esprit, c'est de dire qu'ils sont pour les employés. Mais on peut se demander si cela est entièrement vrai. C'est là une question à laquelle on peut donner plusieurs réponses. Ceci ressort même du vocabulaire utilisé pour les désigner. Suivant les circonstances et les milieux, on parlera de coûts sociaux, de revenant-bon, d'avantages d'appoint, d'avantages de sécurité sociale, de salaires sociaux, de suppléments aux salaires.

Certes, on peut présumer que les salaires indirects visent à améliorer les conditions de vie des employés, mais certains sociologues sont d'un avis contraire. Il faut considérer que les employeurs veulent aussi y avoir leur compte, recueillir leur part de la récolte : se donner une bonne réputation, éloigner les syndicats, attirer la main-d'oeuvre, profiter d'avantages fiscaux intéressants, conserver leurs meilleurs employés. Ce ne sont là sans doute qu'explications fragmentaires, mais on ne peut les ignorer. Au fond, les partisans d'avantages d'appoint plus intéressants s'inspirent des mêmes motifs que les avocats des mouvements en faveur de l'humanisation du travail et de la valorisation des emplois. Deux buts sont recherchés selon qu'on les reçoit ou qu'on les accorde : apporter aux travailleurs certains avantages et stimuler la motivation au travail.

Tous les auteurs ne sont pas d'avis que les avantages d'appoint constituent des éléments valables de motivation au travail, ce qui ne signifie pas qu'ils doivent être diminués ni supprimés, mais tout simplement que, sur ce point, les négociateurs doivent regarder au-delà des gains en argent. S'il y a une suggestion à formuler, c'est que les différentes formes d'avantages sociaux soient adaptées aux besoins des travailleurs au fur et à mesure du déroulement de leur vie professionnelle. Par exemple, pourquoi un régime de retraite identique pour les jeunes travailleurs, les célibataires et les personnes qui sont sur le point d'abandonner le marché du travail ? Les besoins du père dont la famille compte trois bambins ne sont pas les mêmes que ceux du père de trois grands adolescents. En bref, ne faut-il pas s'efforcer d'individualiser les avantages sociaux de telle sorte que les travailleurs se rendent compte que leur situation personnelle signifie vraiment quelque chose.

En ce sens, ne serait-il pas possible de discuter les questions relatives au salaire indirect à une table de négociation spéciale. Les parties, libérées de la recherche du gain et de la hantise du coût des avantages sociaux, pourraient discuter ces sujets avec plus de sérénité et plus d'ouverture d'esprit. De même, il leur serait plus facile de faire appel à une commission d'arbitrage en cas de désaccord.